Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1. (Original) A computer-implemented method comprising:

receiving a request to generate a secure electronic record of a third-party transaction, wherein the received request includes data associated with the third-party transaction;

generating the secure electronic record of the third-party transaction; and transmitting at least a portion of the secure electronic record to a client system.

2. (Original) The method of claim 1, wherein generating the secure electronic record of the third-party transaction comprises:

generating a hidden part of the secure electronic record to be accessible by at least a subset of a plurality of clients; and

generating a visible part of the secure electronic record to be accessible by at least a subset of the plurality of clients.

3. (Original) The method of claim 1, wherein generating the secure electronic record of the third-party transaction comprises:

authenticating the received data associated with the third-party transaction.

4. (Original) The method of claim 1, wherein generating the secure electronic record of the third-party transaction comprises:

generating a digital signature for the secure electronic record.

5. (Original) The method of claim 1, wherein generating the secure electronic record of the third-party transaction comprises:

encrypting at least a portion of the secure electronic record.

6. (Original) The method of claim 1, wherein generating the secure electronic record of the third-party transaction comprises:

providing an identifier for the secure electronic record to uniquely identify the secure electronic record.

7. (Currently Amended) The method of claim 1, wherein generating the secure electronic record of the third-party transaction comprises:

generating a secure electronic receipt of the third-party transaction.

8. (Original) The method of claim 1, wherein receiving data associated with the third-party transaction further comprises:

receiving data associated with the third-party transaction from a first client system; and

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receiving data associated with the third-party transaction from a second client

system, wherein the second client system receives at least a portion of the data associated

with the third-party transaction from the first client system.

9. (Original) The method of claim 1, wherein receiving data associated with the

third-party transaction comprises:

receiving an authentication token corresponding to the data associated with the

third-party transaction.

10. (Original) The method of claim 1, wherein receiving data associated with the

third-party transaction comprises:

receiving a digital signature corresponding to the data associated with the third-

party transaction.

11. (Original) The method of claim 1, wherein the secure electronic record is a secure

electronic receipt.

12. (Original) The method of claim 11, wherein receiving data associated with the

third-party transaction comprises:

receiving the data according to the HyperText Transfer Protocol (HTTP).

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13. (Original) The method of claim 1, wherein transmitting at least a portion of the secure electronic record to a client further comprises:

transmitting a first portion of the secure electronic record to a first client; and transmitting a second portion of the secure electronic record to a second client.

14. (Original) The method of claim 1, wherein transmitting at least a portion of the secure electronic record to a client comprises:

transmitting at least a portion of the secure electronic record to a special authority.

- 15. (Original) The method of claim 14, wherein the special authority is a tax collecting authority.
- 16. (Original) The method of claim 1, wherein the received request specifies at least some of a plurality of clients to which the secure electronic record is transmitted.
- 17. (Original) The method of claim 1, wherein the received request defines a portion of the secure electronic record that is transmitted to the client.
- 18. (Original) The method of claim 1, further comprising:

encrypting, at least a portion of, the generated secure electronic record of the third-party transaction.

19. (Original) The method of claim 1, further comprising:

obtaining a digital signature corresponding to the received data associated with the third-party transaction.

20. (Original) The method of claim 1, further comprising:

authenticating the received data associated with the third-party transaction.

- 21. (Original) The method of claim 1, wherein the client is a special authority client system.
- 22. (Original) The method of claim 21, wherein the special authority client system is a tax collecting authority client system.
- 23. (Original) The method of claim 1, further comprising:

maintaining a copy of the transmitted portion of the secure electronic record to validate the transfer of the secure electronic record.

24. (Original) A system comprising:

a secure electronic record server system to generate a secure electronic record responsive to receiving data associated with a third-party transaction; and

a plurality of client systems coupled with the server system to receive the secure electronic record from the secure electronic record server system.

- 25. (Original) The system of claim 24, wherein the plurality of client systems includes a tax collecting authority client system.
- (Original) The system of claim 24, wherein the secure electronic record is a 26. secure electronic receipt.
- (Original) The system of claim 24, wherein the secure electronic record server 27. system is coupled with the plurality of client systems through the Internet.
- 28. (Original) The system of claim 27, wherein the secure electronic record server system comprises:

an authentication mechanism to authenticate the received data associated with the third-party transaction.

29. (Original) The system of claim 28, wherein the authentication mechanism implements, at least in part, Request For Comments 2617 to authenticate the received data associated with the third-party transaction.

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30. (Original) The system of claim 27, wherein the secure electronic record server system comprises:

an encryption mechanism to encrypt at least a portion of the secure electronic

31. (Original) The system of claim 30, wherein the encryption mechanism implements, at least in part, the Extensible Markup Language Encryption Standard to encrypt at least a portion of the secure electronic record.

32. (Original) The system of claim 27, wherein the secure electronic record server system comprises:

a digital signature mechanism to verify that the received data associated with the third-party transaction has not been altered.

- 33. (Original) The system of claim 32, wherein the digital signature mechanism implements, at least in part, Request For Comments 3275 to verify that the received data associated with the third-party transaction has not been altered.
- 34. (Original) The system of claim 24, wherein the secure electronic record server system comprises:

an identifier generator to provide a unique identifier for the secure electronic record.

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35. (Original) An application server comprising:

a network interface to connect to a client system;

a processor and logic executable thereon to

receive a request to generate a secure electronic record of a third-party transaction from the client system, wherein the received request includes data associated with the third-party transaction,

generate a secure electronic record of the third-party transaction, and

transmit at least a portion of the secure electronic record to a plurality of clients; and

a network interface to connect to at least one of the plurality of clients.

36. (Original) The application server of claim 35, wherein the processor and logic executable thereon to generate the secure electronic record of the third-party transaction at the server system includes logic executable thereon to:

authenticate the received data associated with the third-party transaction.

37. (Original) The application server of claim 35, wherein the processor and logic executable thereon to generate the secure electronic record of the transaction at the server system includes logic executable thereon to:

reference a digital signature associated with the received data to determine whether the received data has been altered.

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38. (Original) The application server of claim 35, wherein the processor and logic

executable thereon to generate the secure electronic record of the transaction at the server

system includes logic executable thereon to:

encrypt at least a portion of the secure electronic record.

39. (Original) The application server of claim 35, further comprising:

an identifier generator to provide a unique identifier for the secure electronic

record.

40. (Original) An application server comprising:

means for receiving a request to generate a secure electronic record of a third-

party transaction, wherein the received request includes data associated with the third-

party transaction;

means for generating the secure electronic record of the third-party transaction;

and

means for transmitting at least a portion of the secure electronic record to a

plurality of client systems.

41. (Original) The system of claim 40, wherein the means for generating the secure

electronic record of the third-party transaction comprises:

means for generating a hidden part of the secure electronic record to be accessible

by a subset of the plurality of clients; and

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means for generating a visible part of the secure electronic record to be accessible

by the plurality of clients.

42. (Original) The system of claim 40, wherein the means for generating the secure

electronic record of the transaction at the server system comprises:

means for authenticating the received data associated with the transaction.

43. (Original) The system of claim 40, wherein the means for generating the secure

electronic record of the third-party transaction comprises:

means for creating a digital signature associated with the generated secure

electronic record to provide an indication of whether the generated secure electronic

record has been altered.

44. (Original) The system of claim 40, wherein the means for generating the secure

electronic record of the third-party transaction comprises:

means for encrypting at least a portion of the secure electronic record.

45. (Original) The system of claim 40, wherein the means for generating the secure

electronic record of the third-party transaction comprises:

means for providing an identifier for the secure electronic record to uniquely

identify the secure electronic record.

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46. (Original) The system of claim 40, wherein the means for generating the secure electronic record of the third-party transaction comprises:

means for generating a secure electronic receipt for the third-party transaction.

47. (Original) An article of manufacture comprising:

an electronically accessible medium providing instructions that, when executed by an apparatus, cause the apparatus to

receive a request to generate a secure electronic record of a third-party transaction, wherein the received request includes data associated with the third-party transaction;

generate the secure electronic record of the third-party transaction; and transmit at least a portion of the secure electronic record to a plurality of clients.

48. (Original) The article of manufacture of claim 47, wherein the electronically accessible medium provides further instructions that, when executed by the apparatus, cause the apparatus to

encrypt the generated secure electronic record of the third-party transaction.

49. (Original) The article of manufacture of claim 47, wherein the electronically accessible medium provides further instructions that, when executed by the apparatus, cause the apparatus to

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obtain an electronic signature corresponding to the received data associated with the third-party transaction.

50. (Currently Amended) The article of manufacture of claim 47, wherein the

electronically accessible medium provides further instructions that, when executed by the

apparatus, cause the apparatus to

authenticate the received data associated with the third-party transaction.

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